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THE TAXATION OF SUGAR IN THE UNITED STATES, 1789-1861.

THE sugar tariff of the period before the civil war, like that of the present, was primarily for revenue, and incidentally or secondarily for protection. But, although similar in its main features to the tariff of our own time, it presented in some respects different and less difficult problems. As a source of revenue, it was much less open to the charge of weighing heavily upon the poor; as a protective measure, it did less towards promoting or preserving great inequality in the distribution of wealth. It is the object of the present paper to show the nature of the use of the tax for revenue purposes, to point out the extent and probable effects of the protection which the tariff afforded, and, finally, to give an account of some of the curious administrative difficulties to which it gave rise.

Of the sugar tariff as a source of revenue not much need be said. It was relied upon to almost as great an extent as in recent years. During the Federalist administrations it seems to have been looked upon as a ready resort in case of unlooked for need, the rate being changed no less than seven times between 1789 and 1800. In the succeeding years the changes were less frequent, the rates remaining unchanged from 1800 till 1812, when they were simply doubled along with the other duties. After the reduction of the war rates in 1816 there was again no change until 1832; while the later changes of 1833, 1842, 1846, and 1857 followed the general course of the tariff acts of those years. The comparative stability which the sugar duties enjoyed seems, however, to have been due to the lack of necessity of any changes rather than to any disinclination to make them. The direction of all the changes which were made, with the possible exception of that of 1846, was governed by the needs of the Treasury at the time; and there were but few revenue measures passed which did not touch to some extent the sugar duties. The

customs revenue from sugar varied from three per cent. to thirty-nine per cent. of the total customs revenue,—a considerably greater variation than that between 1861 and 1891, when the percentage ranged from fourteen to thirty. The fluctuations, however, were not so great as might be inferred from these extremes: only twice did the percentage go above twenty, and only six times did it go below seven.

As a protective measure, the tariff, then as now, affected both sugar-growing and sugar-refining. The production of sugar in the United States has always been confined almost wholly to the State of Louisiana, while refining has been carried on in the great seaboard cities, especially Philadelphia, New York, and Boston. Protection was afforded to the sugar producers practically to the full extent of the duty on raw sugar, since the domestic product has never been sufficient to supply our total consumption. Protection has been afforded to the refiners by what has been known in recent years as the “differential” on refined sugar; that is, by a rate on refined sugar, not only higher absolutely than on raw sugar, but higher relatively to the difference in value.

In 1789 there was obviously no occasion for a protecting duty on raw sugar; and even when Louisiana was purchased, in 1803, sugar-making in the Territory was practically only eight years old. The cane had indeed been cultivated for many years; but the planters had not succeeded in bringing the juice to granulate, and hence had produced only molasses. In 1795, however, a retired French officer had succeeded in the granulation of sirup, and the cane at once began to be cultivated largely. Exact figures for the product of these early years are not obtainable. The Committee of Manufactures of the House of Representatives, however, in December, 1803, spoke of “forty-five hundred casks of sugar, one-half ton each, being exported annually from New Orleans and vicinity.” We know, too, that a refinery had already been established there. All accounts agree that the industry was a rapidly growing one; and it probably was stimulated by the rise in the price of the sugar, which the transfer of the Territory to the United States presumably brought with it. The protection

thus afforded seems, however, to have been enjoyed for a time in comparative silence, for the first reference to it is not earlier than 1815. In that year a memorial was presented to Congress by sundry planters, praying that the high duties of the war be retained as protection to the producers. The war duties were not retained; but that they were not reduced to so low a point as they had been before the war may have been partly due to this prayer.

In these years the confident expectation was that we should soon be able to produce all our own sugar. Not only was the cultivation rapidly extended in Louisiana, but it was tried, at first with great prospects of success, in Georgia, South Carolina, and North Carolina. A small refinery was at one time established in Charleston. Numerous references to these experiments in the pages of *Niles's Register* indicate the interest which was taken in the matter. It was even predicted that Europe would one day look to us for sugar, as she was then beginning to do for cotton, it being pointed out, in support of this view, that cotton had been imported into the country in the years immediately succeeding the Revolutionary War. In calculations as to the prospects of the industry, the import duty was freely referred to as one of the advantages of the home producer over the West Indian.

The planters do not seem to have urged any increase in the duty. Indeed, it is interesting to observe that even before the war the sugar producers pursued that defensive rather than offensive policy which has especially distinguished them in more recent years of, in general, aggressive protectionism. They quietly enjoyed what protection the duty afforded, rarely asked for more, but stoutly objected to any decrease. The Congressmen from Louisiana even adopted a somewhat apologetic tone in referring to the matter, an attitude doubtless arising from the political isolation in this respect of Louisiana, the South generally having become, as early as 1820, decidedly opposed to protection.*

*The only time when an increase of duty seems to have been asked for was in the years immediately succeeding the crisis of 1837-39, and even then it was a return to the rates in operation before the compromise act of 1833 that was desired. A memorial, urging this, which was presented to Congress by some sugar planters.

The earliest complete data of the product of Louisiana are for 1823. It will be seen from the appended table at once how unstable and how considerable, compared with the imports, the product was. In 1823 it was a little over half as great as the imports; in 1828 it was nearly twice as great; and, in 1829, about five-sixths. There was an irregular growth in the decade 1830-40, but the proportion to imports did not increase. During this decade there were great improvements in the process of sugar-making on the estates. The use of steam was very largely substituted for that of horse-power, more than half the estates using steam in 1841-42 as against only one-third in 1828. With this change went a process of amalgamation on a considerable scale, the total number of estates decreasing from 691 in 1830 to 668 in 1841-42 in the face of an increase in the number of slaves from 36,000 to 50,670.* During the greater part of the forties the domestic product exceeded the imports, and it might well have seemed in 1846 or 1847 that the United States would be able before long to produce all she consumed. In the succeeding decade, however, although the domestic product continued to increase, the imports grew even more rapidly; and in the year 1853 only was the domestic product equal to the importation.†

The question of protection to the refiners arose earlier than that of protection to the producers. There seems to have been, however, much more conscious effort to afford them protection. The business of refining had been encouraged by the

in 1842, shows that the argument for protection to American labor, which first become prominent in tariff discussions about 1840, had already been applied to the slave labor of Louisiana. The memorial quotes from Jefferson "on the subject of protecting the labor of our own people," and speaks of "effectively guarding our sugars against debasement by foreign labor." *Sen. Doc.* 334, 27 *Cong.*, 2d *Sess.*

* Secretary Walker's Treasury Report of 1846, *House Exec. Doc. No. 6*, 29 *Cong.*, 1st *Sess.* Appendix, p. 712 *seq.*

† The following table gives the product of Louisiana and the imports of sugar for each year from 1823 to 1861. The exact number of pounds of the domestic product is not known, the figures being in terms of hogsheads only, which varied in weight from less than 1,000 to nearly 1,400 pounds. For greater convenience of comparison, I have multiplied the number of hogsheads by 1,137 (the average weight of the hogshead), giving the figures, approximately, in pounds. The figures of the imports are (1823-42) from the Appendix to Walker's Report of 1846 and (1843-61) from the Commerce and Navigation Reports. Those for the product

State of Pennsylvania* through a differential duty on refined sugar; and the industry there had already developed to very considerable proportions when the government under the Constitution began, the greater part, apparently, of the refined sugar consumed within the country being the product of the Philadelphia refiners. The act of 1789, however, seems not to have contemplated any protection for the refiners. The sugar tariff was introduced by Madison in his revenue bill, not by Fitzsimmons in his protective measure. The rates proposed — one cent on raw sugar and three cents on refined sugar — were objected to by the friends of the refiners on the ground that they did not afford any protection. The refiners were unable to secure an increase, however; and the rates as proposed were enacted.

But the interests of the refiners did not continue to be ignored. The need of the government for more revenue caused an increase in the rates in the very next year; and the rise was greater in the case of refined than in that of raw sugar (two cents as against one-half cent). In 1794 an excise tax of two cents per pound was laid on all sugar refined within the United States. This tax was strongly objected to on various grounds. The sugar-refining industry, it was said,† was in an infant state in this country, and ought to be fostered

of Louisiana are from the *American Almanac*, 1881, there said to be statements of Bouchereau.

| Year. | Imports (million lbs.). | Product in Louisiana (million lbs.). | Year. | Imports (million lbs.). | Product in Louisiana (million lbs.). |
|-------|----------------------------|--|-------|----------------------------|--|
| 1823 | 60.7 | 34.1 | 1843 | 71.3 (9 mos.). | 113.7 |
| 1824 | 94.3 | 36.3 | 1844 | 186.8 | 227.4 |
| 1825 | 71.7 | 34.1 | 1845 | 115.6 | 212.0 |
| 1826 | 84.9 | 51.1 | 1846 | 128.0 | 159.6 |
| 1827 | 76.7 | 81.3 | 1847 | 204.0 | 273.6 |
| 1828 | 56.9 | 100.0 | 1848 | 257.1 | 256.8 |
| 1829 | 63.3 | 54.5 | 1849 | 259.3 | 282.6 |
| 1830 | 86.4 | No data | 1850 | 218.4 | 240.7 |
| 1831 | 109.0 | No data | 1851 | 380.4 | 269.6 |
| 1832 | 66.4 | 79.5 | 1852 | 457.5 | 366.9 |
| 1833 | 97.6 | 85.2 | 1853 | 464.4 | 512.2 |
| 1834 | 115.3 | 113.7 | 1854 | 455.9 | 395.1 |
| 1835 | 126.0 | 34.1 | 1855 | 473.8 | 263.8 |
| 1836 | 191.4 | 79.5 | 1856 | 545.2 | 83.5 |
| 1837 | 136.1 | 72.9 | 1857 | 776.9 | 318.7 |
| 1838 | 153.8 | 79.5 | 1858 | 519.2 | 413.0 |
| 1839 | 195.2 | 131.1 | 1859 | 655.8 | 260.6 |
| 1840 | 120.9 | 99.3 | 1860 | 694.8 | 251.8 |
| 1841 | 184.2 | 102.6 | 1861 | 809.7 | 523.7 |
| 1842 | 173.8 | 159.6 | | | |

*Maclay's *Journal*, p. 56.

† Muhlenberg, in the House, *Annals of Congress*, vol. iv. p. 716.

by the government and protected against the drawback paid by England, which amounted to a bounty. The phrase "infant state" was carefully explained in a vigorous pamphlet prepared on the occasion. The industry was in an "infant state" only in comparison with similar establishments in Europe. The American refiners were perfectly capable of supplying the whole consumption of the country. As a result of this protest, a clause was inserted in the bill, laying an additional customs duty on refined sugar,—not, however, of two cents, to equal the excise, but of four cents. The net differential in favor of the refiners was now about two and a half or three cents, supposing that two and a half or three cents were necessary to offset the difference in value between raw and refined sugar.* The effect of this protective legislation was almost immediately seen in the changes in imports. The imports of refined sugar, which had been one hundred and eighty-four thousand pounds in 1790 and two hundred and sixty-five thousand in 1791, fell off rapidly to fifty-five thousand in 1795, and by 1800, notwithstanding a slight decrease of the differential, to ten thousand pounds.

It must be said that there are some indications that these high rates on refined sugar were not wholly due to protective influences. A few members of Congress favored protective legislation on principle: some others were in close personal contact with the refining business.† The rank and file of the members, however, seem to have voted for high duties on the refined article mainly because they thought they were in this way taxing luxuries.

We should hardly think at present of a tax on refined sugar as a tax upon the rich. On the contrary, such a tax is chiefly objected to now on the ground that it weighs especially upon the poor. The consumption of sugar in the United States in 1894 was sixty-six pounds per capita, practically all of it refined sugar. Nor was the consumption confined at all to the

* Cf. Maclay, pp. 53-57, for what had been thought necessary in 1789.

† Muhlenberg, of Pennsylvania, for instance, the Speaker of the House, took an active part in discussing the sugar schedules. His name also appeared at the head of the signatures to a memorial presented to Congress by the sugar refiners of Philadelphia.

well-to-do. A century ago, however, the situation was widely different. In 1800, in place of sixty-six pounds, the per capita consumption of sugar of all kinds was only about nine or ten pounds. A great many families used scarcely any at all. In New England, where molasses was imported in large quantities for the manufacture of rum, it was also widely used as a substitute for sugar. Of the sugar that was consumed, moreover, only a small part was refined, the greater part being clayed sugar, or raw sugar which had been freed of a part of the impurities and molasses by allowing the water from a layer of moist clay to percolate through it. Such sugar was much like the poorer grades of the brown sugar used to some extent ten or fifteen years ago, which have now disappeared from the market. Refined sugar was a luxury to be afforded only by the well-to-do.

In conformity with this difference in what may be called the social position of refined sugar we find the tax on raw sugar—and more commonly still that on molasses—spoken of as falling on the poor, while the tax on refined sugar is referred to as one affecting those who are well able to pay it. In 1802 a vigorous although unsuccessful effort was made to save the excise duty on refined sugar from the general wreck of the excise system, and to repeal instead the import duty on brown sugar, the argument in favor of this course being placed on the ground of a “discrimination between the necessities and luxuries of life.”* On the other hand, the excise tax of 1794 was objected to because it “partook of the nature of sumptuary legislation.” It is probable, therefore, that in the minds of the greater number of Congressmen a higher duty on refined than on raw sugar was suitable to the different class which consumed the former, and that little attention was paid to the protection which the higher duty gave the refiners. The latter consequence was not, however, without recognition in Congress, even by those not favorable to the refiners. A few years later, in 1803, the Committee of Manufactures spoke of this effect of the duties, and concluded by saying, “Sugar-refining has been more favored

* Dennis of Maryland, *Annals of Congress*, vol. xi. p. 1013.

by the government than, perhaps, any branch of domestic manufacture." *

For more than thirty years after 1800 the differential remained so high as to be well-nigh prohibitory. The comparative insignificance of the imports of refined sugar may be seen when it is said that the excise tax of two cents yielded more in dollars between 1795 and 1802 than there were pounds of refined sugar imported during the same period. The figures for 1813-15, when the excise was revived, show an even smaller proportion of imports. Unusually heavy imports in other years, especially 1807-8 and 1816, seem to indicate, on the other hand, that the refiners were not at all independent of the duty.

The reduction of the duties in 1816 slightly decreased the differential; but the next change, which was not until 1832, was in the opposite direction, the rate on raw sugar being reduced, while that on refined was not touched. Moreover, considerable improvement had now been made in the process of refining, filtration by means of bone-black having been introduced;† and, as a consequence, the difference in value between the raw and refined sugar was less than it had been. It was not, therefore, until the compromise act, with its gradual scaling down of the duties, that the differential was appreciably reduced, and not until the later years of that act's operation (1840-42) that the decrease was very marked. Long before this, however, the refiners had become independent of the duty, and were even exporting sugar in large quantities, under the stimulus, as will be seen presently, of a bounty on exportation. The revival of the differential in 1842 and its final disappearance, until a much later period, with the simple *ad valorem* duty of 1846, seem not to have exercised any influence.

It can be seen from the foregoing exposition that the

* *State Papers, Finance*, ii. 74.

† The essential features of the sugar-refining process have undergone no change since the introduction of bone-black into the industry in 1812. The remarkable cheapening of the process of refining which has been made during the last half-century, and especially during the last twenty years, driving the old raw sugars out of use, and more than trebling the consumption, has come about through the perfection of mechanical arrangements and the minimizing of waste brought about by large capital and production on a great scale.

weight of the protective features of the sugar tariff rested, during the greater part of the period under consideration, on the other side of the scale from that on which it has rested in recent years. It was, to be sure, to the refiners that protection was first given. The refining business was for the most part, however, independent of the tariff; and, on the other hand, the industry was a comparatively unimportant one. Its product was much smaller in relative amount, and much less widely distributed among the various classes of the community, than at present. It was to the producers of raw sugar, therefore, that the tariff afforded by far the most important quota of its protection, supplying a very efficient aid to them in their almost even contest with the foreign producers for the American market. The civil war destroyed their industry; and, although in the thirty years which have elapsed, they have regained and even somewhat surpassed the product of 1861, the growth of the country has been so great, and the increase in sugar consumption so much greater still, that an amount which was at the earlier period about one-half of our consumption forms now only about one-tenth. A change of an opposite sort has taken place in the case of refining. This industry is now, as formerly, capable of holding its own against foreign competition. The concentration of the industry in a few hands has, nevertheless, by removing to a great degree competition from the domestic market, rendered the size of the differential not without its importance to the refiners; while, owing to the great extent and wide diffusion of the consumption of the product, its effect on the price has become a matter of great interest to the body of the people.

In many respects a much more interesting phase of the sugar tariff of the period under consideration is that which connects itself with the exports of refined sugar for benefit of drawback. Of the exports there are two classes. A part is imported and re-exported without change of form; a part undergoes the refining process before re-exportation. The former class was much more important in the first quarter-century of the republic than it has been in recent years. During some years of the Napoleonic wars the amount thus

exported exceeded considerably the total amount consumed within the country. But this movement is of interest chiefly in its relations to the political and economic history of that exceptional period. No difficulty could be experienced in determining the amount of drawback to be paid. It was a simple matter of paying back, pound for pound, what had been collected.

With respect to domestic refined sugar, on the other hand, the adjustment of the drawback has always been a matter of considerable difficulty. In the refining of sugar there is inevitably some waste. To determine, therefore, the exact amount of duty which has been paid upon a pound of refined sugar, there is necessary a minute examination into the whole process of refining. Moreover, since improvements in the process of refining are constantly being made, lessening the waste of the process, the drawback must be continually readjusted in order to yield an exact equivalent of the duty.

It was probably owing partly to the difficulty of adjustment, and partly to the insignificance of this class of exports, that no drawback was allowed until 1794, although recommended by Hamilton in his Report on Manufactures as early as December, 1791. By the act of 1794, imposing an excise tax, it was provided that that tax of two cents should be drawn back on exportation, and three cents per pound should be added to cover the import duty. As the duty on raw sugar was then one and one-half cents, this indicates a rough calculation that two pounds of raw sugar were required to produce one of refined. Upon additions being made to the import duty in the years immediately following, the same policy was pursued with respect to the drawback, twice the amount of the duty being regularly added.

Under this drawback, exports took place only to a slight extent. In 1796, \$20,000 was paid in drawbacks; but the amount fell off immediately, and did not again exceed \$15,000 until 1802. With the repeal of the excise taxes in 1802, the whole of the drawback disappeared. Naturally the manufacturers protested, and urged the continuance of the amount intended to cover the import duty. The subject was carefully investigated by the Committee of Manufactures of the House,

and in December, 1803, an adverse report was made. The admission of Louisiana, it was said, brought a new and disturbing element into the problem: the domestic product could not easily be distinguished from the foreign, and might receive the drawback intended only for the latter. Moreover, the committee took care to add, the sugar-refining business had already been greatly fostered by the government.

In 1813, when the excise was revived, a drawback equal to the tax (four cents) was allowed, and by act of April 30, 1816, an addition of four cents was made with respect to all sugar upon which an import duty had been paid. Upon the repeal of the excise tax in 1817, that part of the drawback disappeared and the drawback continued at four cents until 1829. As the duty was now three cents on raw sugar, this was not so favorable a drawback as the previous one. The refiners repeatedly asked to have it increased to double the amount of the duty,—that is, to six cents; but their requests were not much attended to until 1828. In that year a bill was introduced into the House by the Committee on Commerce, granting, as a sort of compromise, a drawback of five cents per pound. After considerable debate, in which the whole subject of drawbacks was gone into at length, the bill passed and became law in January, 1829.

The drawback of five cents seems to have been adjusted with great accuracy. The evidence adduced by the committee* showed that, while it required very nearly two pounds of raw sugar to produce one of refined, there was a certain by-product of molasses and inferior sugar which was not devoid of value, and which, if the drawback were fixed at six cents, would entirely escape the duty. There was an immediate increase in the exports, which had in the preceding years been very slight. Had conditions remained unchanged, no undue advantage would have accrued to the exporters on account of the drawback.

Events soon occurred, however, which served to turn the drawback into a bounty. About a year after the passage of the act, certain importers of raw sugar conceived the idea of evading the tariff by importing sugar in the form of sirup.

* *House Report No. 51, 20 Cong., 1st Sess.*

The first step in the refining process consists in dissolving it in water, making what is called "sirup of sugar." As this "sirup" contains only about one-eighth part of water, it is practically only another form of sugar. The duty on sirup at this time was fifteen per cent. ad valorem. The specific duty of three cents on raw sugar was equivalent (according to the price) to from seventy-five to one hundred and twenty-five per cent. It occurred to the importers that, if the sugar could be converted into sirup before importation and brought in under the fifteen per cent. duty, a handsome profit might be realized. Preparations were at once made for carrying out the idea on a considerable scale. An establishment was hastily erected in Cuba, where sugar was received in packages and converted into sirup. The plan worked smoothly for a short time only. The sirup safely passed at the low duty at New York and Boston. The collector at New Orleans, however, in September, 1831, promptly seized the first cargo entering his port on the ground that it was really sugar. Attention was thus called to the evasion; and Congress came to the rescue in the tariff act of 1832 by laying a duty by weight on sirup equal to that on sugar.*

But the end of the difficulty was not yet reached. Some of the sirup, when first entered at Boston, had been assessed as molasses, under a duty of five cents per gallon. As a gallon of molasses was ordinarily equal to about eight pounds of sugar, even this duty was a favorable one to the importer. Why could not sugar be imported in the form of molasses? In the process of making sugar the cane juice is boiled down to a certain point, when crystallization begins. The policy was now adopted of boiling down the cane juice to a point just before crystallization begins, and shipping it in as molasses. The business proceeded uninterruptedly until a new act of Congress intervened in 1842. By that act the importation of this concentrated cane juice, or "melada," as it was called, was especially provided for by a rate more nearly an equivalent of the sugar duty, and the importation of it as molasses was prohibited under penalty of forfeiture. The extent to which

*For this attempt to import sugar in the form of sirup see *Sen. Doc. 139, 22 Cong., 1st Sess.*; and *Sen. Doc. 406, 23 Cong., 1st Sess.*

"melada" was imported under the molasses duty cannot be told. The imports of molasses increased from between eight and nine million gallons in 1830 to nearly twenty million in 1840, or more than one hundred per cent. At the same time, however, the sugar imports increased by from sixty to seventy per cent., so that the growth of the molasses imports may have been in large measure a normal one. It can only be said that as many as seven refineries are known to have made use of molasses in the manufacture of refined sugar; and the scale of their operations, in this respect, was sufficient to call forth numerous letters to the Secretary of the Treasury on the subject of the molasses duty.*

It may readily be seen that one effect of this evasion of the duty was an added inducement to the exportation of refined sugar. A similar effect was produced by improvements in the process of refining which were all the time being made. In 1829 the assumption had been that forty per cent. of the raw sugar was wasted. In 1842, when a readjustment of the drawback was made, it was found that the waste was then only about twenty-five per cent.† It was in a manner precisely similar to this that the present huge system of sugar bounties in Germany arose.

But the gains which arose from evasions of the duty and improvements in the refining process were insignificant when compared with those which the negligence of Congress afforded. It has already been seen that in 1829, when the drawback was raised to five cents, the duty on raw sugar was three cents. In 1832, however, it was reduced to two and one-half cents; and by the compromise act of 1833 it was subjected to a further gradual reduction which brought it, by 1840, to less than two cents, and by January, 1842, to about one cent. During all this time the drawback continued at five cents per pound. The effect of this, together with the evasions and improvements above mentioned, was a rapid increase in the exports of refined sugar. The extent and nature of the increase may be seen from the appended table giving the

* See especially *Sen. Doc. 12, 28 Cong., 2d Sess.*, and the Appendix to Walker's Report of 1846; also *Sen. Doc. 467, 29 Cong., 1st Sess.*

† *Sen. Docs. 12 and 165, 28 Cong., 2d Sess.*

amounts paid in drawbacks for each year.* The large exports did not fail to attract some public attention. Letters in regard to the matter poured in upon the Secretary of the Treasury from collectors of customs and private citizens. The attention of the Senate was called to the matter in 1840 by Senator Benton; but no action was taken further than a call upon the Secretary of the Treasury for information.

In 1842 a new policy was adopted. Heretofore the drawback had been fixed by statute. It was now placed in the hands of the Secretary of the Treasury, with the simple provision that the drawback should be equal to the duty paid and no more, and that it should be fixed under such regulations as the Secretary prescribed. The change was evidently a wise one. More recent experience has shown that even this method of fixing the drawback is not proof against mistakes. A mistake once made, however, is not likely to remain so long uncorrected as if it were necessary, for that purpose, to bring the cumbrous machinery of legislation into operation. In accordance with the law, the Secretary, after careful inquiries, fixed the drawback at three and one-half cents per pound, the duty by the new act having been increased to two and one-half cents; and the drawback difficulty was put to rest, not to appear again until the lapse of thirty years had brought new conditions and new problems.

CHARLES S. GRIFFIN.

*Drawbacks paid on domestic refined sugar exported, 1825-45: *Sen. Doc.* 399, 26 *Cong.*, 1st *Sess.*, and *Sen. Doc.* 84, 29 *Cong.*, 1st *Sess.*

| <i>Year ending Dec. 31.</i> | <i>Drawback paid.</i> | <i>Year ending Dec. 31.</i> | <i>Drawback paid.</i> |
|---------------------------------|---------------------------|---------------------------------|---------------------------|
| 1825 | \$1,612 | 1836 | \$83,768 |
| 1826 | 2,627 | 1837 | 100,642 |
| 1827 | 5,834 | 1838 | 145,494 |
| 1828 | 2,045 | 1839 | 357,488 |
| 1829 | 45,092 | 1840 | 523,263 |
| 1830 | 84,230 | 1841 | 633,536 |
| 1831 | 63,688 | 1842 | 89,447 |
| 1832 | 42,840 | 1843 | 8,426 |
| 1833 | 34,643 | 1844 | 71,851 |
| 1834 | 162,086 | 1845 | 74,371 |
| 1835 | 42,829 | | |